

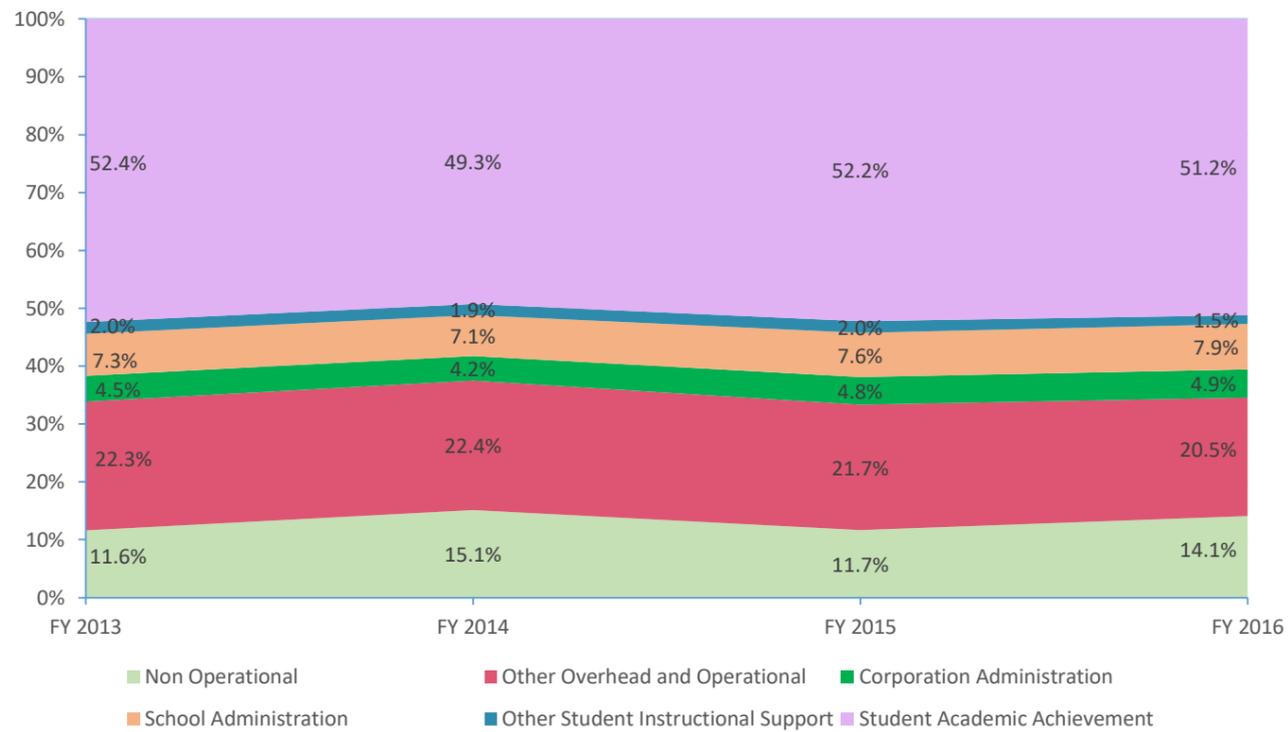
**School Corporation Expenditures by Account
Biannual Financial Report Data
Lake Station Community Schools (4680)**

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$7,546,574	53.4%	\$8,605,922	55.2%	\$8,179,299	52.4%	\$8,101,575	49.3%	\$7,673,734	52.2%	\$6,967,880	51.2%
Student Instructional Support	\$1,272,980	9.0%	\$1,482,644	9.5%	\$1,452,442	9.3%	\$1,478,245	9.0%	\$1,418,729	9.7%	\$1,276,639	9.4%
Total	\$8,819,554	62.5%	\$10,088,566	64.7%	\$9,631,741	61.7%	\$9,579,820	58.3%	\$9,092,464	61.9%	\$8,244,519	60.6%

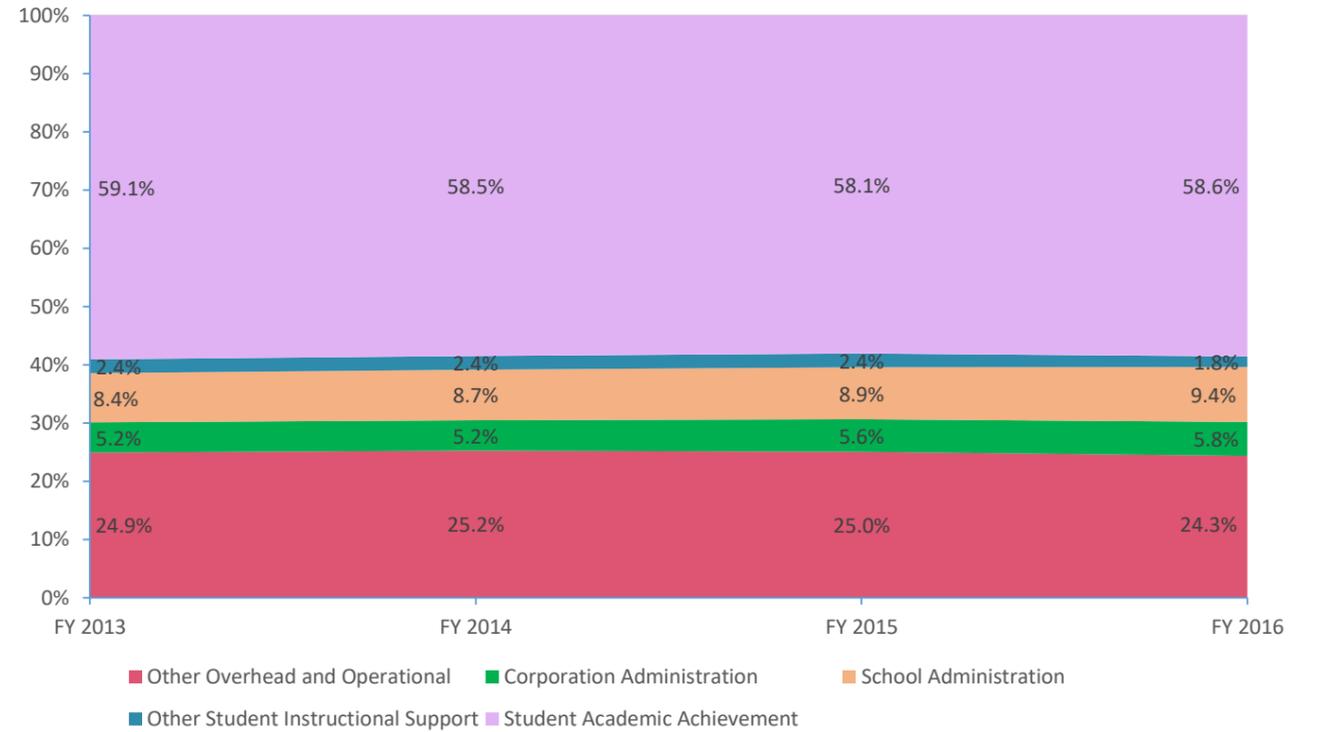
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,720,394	26.4%	\$4,241,117	27.2%	\$4,170,675	26.7%	\$4,377,623	26.6%	\$3,885,507	26.4%	\$3,448,327	25.3%
Non Operational	\$1,579,150	11.2%	\$1,255,727	8.1%	\$1,814,635	11.6%	\$2,488,176	15.1%	\$1,715,271	11.7%	\$1,919,025	14.1%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$5,299,543	37.5%	\$5,496,844	35.3%	\$5,985,310	38.3%	\$6,865,799	41.7%	\$5,600,778	38.1%	\$5,367,352	39.4%

Grand Total	\$14,119,098	\$15,585,409	\$15,617,051	\$16,445,619	\$14,693,242	\$13,611,871
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$0	\$306,581	\$274,548	NA	NA	-10.4%
11100	Regular Programs	Elementary	\$2,651,510	\$3,891,517	\$2,822,211	\$2,611,222	-1.5%	-32.9%	-7.5%
11200	Regular Programs	Middle/Junior High	\$603,305	\$902,377	\$0	\$0	-100.0%	-100.0%	NA
11300	Regular Programs	High School	\$1,330,205	\$1,936,431	\$2,337,706	\$2,165,094	62.8%	11.8%	-7.4%
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$114,857	\$123,254	\$22,917	NA	-80.0%	-81.4%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$11,809	\$31,651	\$41,450	\$36,407	208.3%	15.0%	-12.2%
12350	Special Programs	Physical Impairment - Homebound	\$10,026	\$19,608	\$5,419	\$4,582	-54.3%	-76.6%	-15.4%
12710	Special Programs	Equal Opportunity At Risk	\$41,439	\$70,200	\$0	\$0	-100.0%	-100.0%	NA
12900	Special Programs	Other Special Programs	\$5,635	\$0	\$0	\$0	-100.0%	NA	NA
14100	Summer School Programs	Elementary	\$43,746	\$28,252	\$4,726	\$4,164	-90.5%	-85.3%	-11.9%
14300	Summer School Programs	High School	\$25,184	\$47,080	\$10,866	\$9,656	-61.7%	-79.5%	-11.1%
16100	Remediation	Remediation Testing	\$28,003	\$4,137	\$3,067	\$0	-100.0%	-100.0%	-100.0%
16200	Remediation	Preventive Remediation	\$40,026	\$40,662	\$8,856	\$0	-100.0%	-100.0%	-100.0%
17100	Payments to Other Governmental Units Within State	Transfer Tuition	\$714	\$12,326	\$5,768	\$10,603	1384.8%	-14.0%	83.8%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$30,950	\$42,050	\$79,100	\$64,600	108.7%	53.6%	-18.3%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$54,900	\$13,392	\$0	\$0	-100.0%	-100.0%	NA
17500	Payments to Other Governmental Units Within State	Special Ed. - Interlocal Agreements	\$716,697	\$759,978	\$782,477	\$794,432	10.8%	4.5%	1.5%
17600	Payments to Other Governmental Units Within State	Joint Services and Supply - Other	\$0	\$0	\$0	\$33,217	NA	NA	NA
17700	Payments to Other Governmental Units Within State	Interlocal Agreements - Other	\$0	\$0	\$10,078	\$7,776	NA	NA	-22.8%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$16,932	\$71,541	\$182,070	\$116,011	585.2%	62.2%	-36.3%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$19,824	\$32,068	\$36,179	\$13,742	-30.7%	-57.1%	-62.0%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$2,000	\$15,994	\$1,000	\$3,666	83.3%	-77.1%	266.6%
22220	Instruction	Library/Media Services - School Library	\$132,827	\$184,543	\$193,170	\$208,746	57.2%	13.1%	8.1%
22230	Instruction	Library/Media Services - Audiovisual	\$1,599	\$0	\$0	\$0	-100.0%	NA	NA
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$0	\$137,400	\$51,895	\$2,099	NA	-98.5%	-96.0%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$0	\$117,213	\$115,729	NA	NA	-1.3%
22320	Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$76,940	\$142,190	\$35,126	NA	-54.3%	-75.3%
22360	Instruction	Instruc. Related Tech. - Network Support	\$139,456	\$0	\$15,140	\$171,112	22.7%	NA	1030.2%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$136,339	\$24,199	NA	NA	-82.3%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$5,340	\$745	NA	NA	-86.1%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$838	\$94,856	\$160,341	NA	19032.4%	69.0%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$139,716	\$162,083	\$142,051	\$61,128	-56.2%	-62.3%	-57.0%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$12,205	\$9,997	\$14,733	\$16,019	31.3%	60.2%	8.7%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$277,941	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$6,336,648	\$8,605,922	\$7,673,734	\$6,967,880	10.0%	-19.0%	-9.2%
Student Instructional Support									
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$75,861	\$108,973	\$11,689	\$5,845	-92.3%	-94.6%	-50.0%
21190	Students	Attend. & Social Work Serv. - Other	\$0	\$0	\$3,294	\$0	NA	NA	-100.0%
21220	Students	Guidance Services - Counseling Services	\$136,570	\$158,503	\$176,576	\$109,481	-19.8%	-30.9%	-38.0%
21240	Students	Guidance Services - Information Services	\$0	\$11,190	\$3,484	\$0	NA	-100.0%	-100.0%
21340	Students	Health Services - Nurse Services	\$52,328	\$75,732	\$101,321	\$89,547	71.1%	18.2%	-11.6%
21990	Students	Other Support Services Students - Other Student Services	\$0	\$0	\$0	\$1,902	NA	NA	NA
24100	School Administration	Office of The Principal	\$683,527	\$976,375	\$965,836	\$967,078	41.5%	-1.0%	0.1%
24900	School Administration	Other Support Services - School Admin.	\$53,457	\$151,871	\$156,528	\$102,786	92.3%	-32.3%	-34.3%
Student Instructional Support Total			\$1,001,744	\$1,482,644	\$1,418,729	\$1,276,639	27.4%	-13.9%	-10.0%
Overhead and Operational									
23120	General Administration	Board of Education - Service Area Assistants	\$89,968	\$249,291	\$77,381	\$48,383	-46.2%	-80.6%	-37.5%
23150	General Administration	Board of Education - Legal Services	\$8,384	\$19,115	\$32,439	\$37,538	347.7%	96.4%	15.7%
23160	General Administration	Board of Education - Promotion Expenses	\$5,414	\$1,795	\$1,153	\$0	-100.0%	-100.0%	-100.0%
23210	General Administration	Executive Administration - Office of The Superintendent	\$204,064	\$280,365	\$575,498	\$532,170	160.8%	89.8%	-7.5%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$0	\$0	\$6,384	\$40,173	NA	NA	529.3%

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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
25170	Central Services	Fiscal Services - Internal Auditing	\$0	\$0	\$4,000	\$0	NA	NA	-100.0%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$0	\$163	\$419	\$213	NA	30.9%	-49.2%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$1,877	\$1,034	\$959	\$0	-100.0%	-100.0%	-100.0%
25196	Central Services	Fiscal Services - Other - Cash Change	\$0	\$0	\$578	\$178	NA	NA	-69.2%
25710	Central Services	Personnel Services - Supervision of Personnel Services	\$267	\$1,100	\$0	\$0	-100.0%	-100.0%	NA
25720	Central Services	Personnel Services - Recruitment and Placement	\$0	\$0	\$2,859	\$1,580	NA	NA	-44.7%
25750	Central Services	Personnel Services - Health Services	\$1,915	\$10,051	\$233	\$1,707	-10.9%	-83.0%	631.3%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$228,560	\$0	\$0	NA	-100.0%	NA
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$132,756	\$215,361	\$228,123	\$219,942	65.7%	2.1%	-3.6%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,583,054	\$1,685,333	\$1,465,352	\$1,400,811	-11.5%	-16.9%	-4.4%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$51,180	\$50,929	\$11,589	\$4,547	-91.1%	-91.1%	-60.8%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$222,185	\$221,935	\$139,841	\$75,046	-66.2%	-66.2%	-46.3%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$578	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$74,514	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$39,184	\$4,525	\$9,049	\$13,807	-64.8%	205.1%	52.6%
26600	Operation and Maintenance of Plant Services	Security Services	\$48,030	\$89,018	\$94,784	\$80,984	68.6%	-9.0%	-14.6%
26700	Operation and Maintenance of Plant Services	Insurance	\$92,218	\$112,155	\$138,821	\$152,889	65.8%	36.3%	10.1%
27010	Student Transportation	Service Area Direction	\$58,135	\$106,179	\$0	\$0	-100.0%	-100.0%	NA
27100	Student Transportation	Vehicle Operation	\$140,615	\$232,275	\$191,479	\$143,618	2.1%	-38.2%	-25.0%
27200	Student Transportation	Monitoring Services	\$809	\$0	\$0	\$0	-100.0%	NA	NA
27300	Student Transportation	Vehicle Servicing and Maintenance	\$63,744	\$98,086	\$135,129	\$114,369	79.4%	16.6%	-15.4%
27400	Student Transportation	Purchase of School Buses	\$63,502	\$0	\$56,682	\$88,132	38.8%	NA	55.5%
27500	Student Transportation	Insurance on Buses	\$11,512	\$14,824	\$17,760	\$8,028	-30.3%	-45.8%	-54.8%
27700	Student Transportation	Contracted Transportation Services	\$1,965	\$3,777	\$18,832	\$2,470	25.7%	-34.6%	-86.9%
27910	Student Transportation	Bus Driver Training	\$0	\$0	\$909	\$855	NA	NA	-5.9%
31100	Food Services Operations	Service Area Direction	\$41,159	\$73,654	\$78,633	\$75,433	83.3%	2.4%	-4.1%
31200	Food Services Operations	Food Preparation and Dispensing	\$216,533	\$264,217	\$276,816	\$257,014	18.7%	-2.7%	-7.2%
31400	Food Services Operations	Food Purchases	\$213,958	\$265,565	\$301,608	\$145,874	-31.8%	-45.1%	-51.6%
31900	Food Services Operations	Other Food Services	\$9,301	\$11,810	\$18,195	\$2,568	-72.4%	-78.3%	-85.9%
Overhead and Operational Total			\$3,376,822	\$4,241,117	\$3,885,507	\$3,448,327	2.1%	-18.7%	-11.3%
Non Operational									
33300	Category not Specified	Civic Services	\$2,461	\$42,003	\$4,773	\$5,830	136.9%	-86.1%	22.1%
33400	Category not Specified	Athletic Coaches	\$123,967	\$124,410	\$187,104	\$134,124	8.2%	7.8%	-28.3%
33600	Category not Specified	Nonpublic School Pupil Services	\$193	\$0	\$0	\$0	-100.0%	NA	NA
33930	Other Community Services	Latch Key Kid Program	\$443	\$0	\$0	\$0	-100.0%	NA	NA
43000	Category not Specified	Professional Services	\$20,000	\$15,841	\$0	\$0	-100.0%	-100.0%	NA
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$69,215	\$26,035	\$28,292	\$0	-100.0%	-100.0%	-100.0%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$234	\$3,733	\$0	\$0	-100.0%	-100.0%	NA
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$10,212	\$16,220	\$8,916	\$9,804	-4.0%	-39.6%	10.0%
46000	Category not Specified	Purchase of Moveable Equipment	\$82,933	\$100,057	\$0	\$6,216	-92.5%	-93.8%	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$25,750	\$42,221	\$0	\$0	-100.0%	-100.0%	NA
52200	Interest on Debt	Temporary Loans	\$80,898	\$112,813	\$8,729	\$13,438	-83.4%	-88.1%	54.0%
53100	Lease Rental	Buildings-Principal	\$88,500	\$90,000	\$343,500	\$440,500	397.7%	389.4%	28.2%
54100	Advancements and Obligations	Veterans' Memorial Fund - Principal	\$62,895	\$38,723	\$0	\$0	-100.0%	-100.0%	NA
54200	Advancements and Obligations	Common School Fund - Principal	\$976,178	\$643,231	\$1,133,957	\$1,309,113	34.1%	103.5%	15.4%
60700	Category not Specified	Scholarships	\$0	\$440	\$0	\$0	NA	-100.0%	NA
Non Operational Total			\$1,543,878	\$1,255,727	\$1,715,271	\$1,919,025	24.3%	52.8%	11.9%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$61,988	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$14,578	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$21,263	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$1,891	\$0	\$0	\$0	NA	NA	NA

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Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
					2006 to 2016	2009 to 2016	2015 to 2016
26492 - SAA NA Social Security - 2007 Account Code	\$343,150	\$0	\$0	\$0	NA	NA	NA
26492 - SIS NA Social Security - 2007 Account Code	\$73,152	\$0	\$0	\$0	NA	NA	NA
26492 - O&O NA Social Security - 2007 Account Code	\$111,724	\$0	\$0	\$0	NA	NA	NA
26492 - NO NA Social Security - 2007 Account Code	\$9,529	\$0	\$0	\$0	NA	NA	NA
26493 - SAA NA Workman's Compensation - 2007 Account Code	\$37,580	\$0	\$0	\$0	NA	NA	NA
26493 - SIS NA Workman's Compensation - 2007 Account Code	\$8,849	\$0	\$0	\$0	NA	NA	NA
26493 - O&O NA Workman's Compensation - 2007 Account Code	\$9,665	\$0	\$0	\$0	NA	NA	NA
26493 - NO NA Workman's Compensation - 2007 Account Code	\$1,151	\$0	\$0	\$0	NA	NA	NA
26494 - SAA NA Group Insurance - 2007 Account Code	\$694,061	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA Group Insurance - 2007 Account Code	\$157,396	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$182,070	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA Group Insurance - 2007 Account Code	\$20,443	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$1,853	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$447	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$486	\$0	\$0	\$0	NA	NA	NA
26496 - NO NA Unemployment Compensation - 2007 Account Code	\$61	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$71,294	\$0	\$0	\$0	NA	NA	NA
26498 - SIS NA Severance / Early Retirement Pay - 2007 Account Code	\$16,815	\$0	\$0	\$0	NA	NA	NA
26498 - O&O NA Severance / Early Retirement Pay - 2007 Account Code	\$18,363	\$0	\$0	\$0	NA	NA	NA
26498 - NO NA Severance / Early Retirement Pay - 2007 Account Code	\$2,195	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$1,860,006	\$0	\$0	\$0	NA	NA	NA